

Article - Tax - General

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§2–105.

- (a) The Comptroller shall design the license form required for:
 - (1) the motor fuel tax laws; and
 - (2) the sales and use tax laws.
- (b) The Comptroller:
 - (1) shall determine:
 - (i) the design of tax stamps and certificates required for the alcoholic beverage tax and for the tobacco tax; and
 - (ii) the form of any other evidence of tax payment; and
 - (2) may adopt any other method or device that the Comptroller considers necessary to:
 - (i) prevent fraud or evasion of the alcoholic beverage tax; or
 - (ii) comply with any restrictions that the federal government imposes on alcoholic beverages during a war or an emergency.
- (c) In cooperation with the Executive Director of the Alcohol and Tobacco Commission, the Comptroller:
 - (1) shall provide tax stamps and certificates to indicate that the alcoholic beverage tax or tobacco tax has been paid; and
 - (2) may adopt reasonable regulations to prevent abuse but ensure the adequate availability of tax stamps and certificates, including regulations that:
 - (i) limit excessive disbursement of tax stamps and certificates; and
 - (ii) require proof of need for tax stamps and certificates.

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